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February 27, 2002

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of December 20, 2001 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE**
One Jay Station, P.O. Box 27, Nicholasville, KY 40356

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee **RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE**, covering 35 boxcars with reporting marks and numbers — ATW - 140102-ATW - 140149, NOT INCLUSIVE.

Please file this memorandum as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars (\$28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,


Sherry Lewey
Research/Development Coordinator



RECORDING NO. 23897 FEB

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SURFACE TRANSPORTATION BOARD

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 20th day of December, 2001, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE a Kentucky corporation, with an address at One Jay Station, P.O. Box 27, Nicholasville, KY 40356 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of December 20, 2001 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Joseph J. Mankowski
Name: JOSEPH L. MANKOWSKI
Title: VICE PRESIDENT/RAIL RESOURCES

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

RJ CORMAN RAILROAD COMPANY/MEMPHIS LINE

By: Rick Corman
Name: Rick Corman
Title: _____

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SCHEDULE A

Quantity
35

Equipment Description
60' plate F boxcars

Car Marks and Numbers

1	ATW	140102
2	ATW	140103
3	ATW	140104
4	ATW	140105
5	ATW	140106
6	ATW	140108
7	ATW	140109
8	ATW	140110
9	ATW	140111
10	ATW	140112
11	ATW	140113
12	ATW	140114
13	ATW	140115
14	ATW	140116
15	ATW	140117
16	ATW	140120
17	ATW	140127
18	ATW	140128
19	ATW	140130
20	ATW	140131
21	ATW	140132
22	ATW	140133
23	ATW	140134
24	ATW	140135
25	ATW	140136
26	ATW	140137
27	ATW	140138
28	ATW	140139
29	ATW	140140
30	ATW	140143
31	ATW	140144
32	ATW	140145
33	ATW	140146
34	ATW	140148
35	ATW	140149